

(g) AUTHORIZATION OF APPROPRIATION FOR LITHIUM EXTRACTION OR PURIFICATION ACTIVITIES.—There are authorized to be appropriated to the Secretary \$300,000,000 for each of the fiscal years 2022 through 2026 for lithium extraction or purification activities.

**SA 2377.** Mrs. BLACKBURN submitted an amendment intended to be proposed to amendment SA 2137 proposed by Mr. SCHUMER (for Ms. SINEMA (for herself, Mr. PORTMAN, Mr. MANCHIN, Mr. CASSIDY, Mrs. SHAHEEN, Ms. COLLINS, Mr. TESTER, Ms. MURKOWSKI, Mr. WARNER, and Mr. ROMNEY)) to the bill H.R. 3684, to authorize funds for Federal-aid highways, highway safety programs, and transit programs, and for other purposes; which was ordered to lie on the table; as follows:

Strike section 60504.

**SA 2378.** Mr. LEE submitted an amendment intended to be proposed to amendment SA 2137 proposed by Mr. SCHUMER (for Ms. SINEMA (for herself, Mr. PORTMAN, Mr. MANCHIN, Mr. CASSIDY, Mrs. SHAHEEN, Ms. COLLINS, Mr. TESTER, Ms. MURKOWSKI, Mr. WARNER, and Mr. ROMNEY)) to the bill H.R. 3684, to authorize funds for Federal-aid highways, highway safety programs, and transit programs, and for other purposes; which was ordered to lie on the table; as follows:

On page 1209, line 9, strike “illegal”.

**SA 2379.** Mr. LEE submitted an amendment intended to be proposed to amendment SA 2137 proposed by Mr. SCHUMER (for Ms. SINEMA (for herself, Mr. PORTMAN, Mr. MANCHIN, Mr. CASSIDY, Mrs. SHAHEEN, Ms. COLLINS, Mr. TESTER, Ms. MURKOWSKI, Mr. WARNER, and Mr. ROMNEY)) to the bill H.R. 3684, to authorize funds for Federal-aid highways, highway safety programs, and transit programs, and for other purposes; which was ordered to lie on the table; as follows:

Beginning on page 2397, strike line 9 and all that follows through page 2399, line 10.

Beginning on page 2691, strike line 13 and all that follows through page 2692, line 24.

**SA 2380.** Mr. LEE submitted an amendment intended to be proposed to amendment SA 2137 proposed by Mr. SCHUMER (for Ms. SINEMA (for herself, Mr. PORTMAN, Mr. MANCHIN, Mr. CASSIDY, Mrs. SHAHEEN, Ms. COLLINS, Mr. TESTER, Ms. MURKOWSKI, Mr. WARNER, and Mr. ROMNEY)) to the bill H.R. 3684, to authorize funds for Federal-aid highways, highway safety programs, and transit programs, and for other purposes; which was ordered to lie on the table; as follows:

On page 2095, strike lines 18 through 20.

On page 2149, lines 11 and 12, strike “gender identity, sexual orientation.”.

**SA 2381.** Mr. LEE submitted an amendment intended to be proposed to amendment SA 2137 proposed by Mr. SCHUMER (for Ms. SINEMA (for herself, Mr. PORTMAN, Mr. MANCHIN, Mr. CASSIDY, Mrs. SHAHEEN, Ms. COLLINS, Mr. TESTER, Ms. MURKOWSKI, Mr. WARNER, and Mr. ROMNEY)) to the bill H.R. 3684,

to authorize funds for Federal-aid highways, highway safety programs, and transit programs, and for other purposes; which was ordered to lie on the table; as follows:

On page 2349, strike lines 10 through 21 and insert the following: “and access and report the findings of the review to the Director of the Office of Management and Budget, the Secretary of Defense, and the Secretary of State.

(2) REVIEW OF RECIPROCAL PROCUREMENT MEMORANDA OF UNDERSTANDING.—The Made in America Director shall review reciprocal procurement memoranda of understanding entered into after the date of the enactment of this Act between the Department of Defense and its counterparts in foreign governments to assess whether domestic entities will have equal access under

**SA 2382.** Mrs. BLACKBURN submitted an amendment intended to be proposed to amendment SA 2137 proposed by Mr. SCHUMER (for Ms. SINEMA (for herself, Mr. PORTMAN, Mr. MANCHIN, Mr. CASSIDY, Mrs. SHAHEEN, Ms. COLLINS, Mr. TESTER, Ms. MURKOWSKI, Mr. WARNER, and Mr. ROMNEY)) to the bill H.R. 3684, to authorize funds for Federal-aid highways, highway safety programs, and transit programs, and for other purposes; which was ordered to lie on the table; as follows:

On page 2149, lines 11 and 12, strike “sex, gender identity, sexual orientation.”.

**SA 2383.** Mr. WICKER submitted an amendment intended to be proposed to amendment SA 2137 proposed by Mr. SCHUMER (for Ms. SINEMA (for herself, Mr. PORTMAN, Mr. MANCHIN, Mr. CASSIDY, Mrs. SHAHEEN, Ms. COLLINS, Mr. TESTER, Ms. MURKOWSKI, Mr. WARNER, and Mr. ROMNEY)) to the bill H.R. 3684, to authorize funds for Federal-aid highways, highway safety programs, and transit programs, and for other purposes; which was ordered to lie on the table; as follows:

On page 2695, lines 4 and 5, strike “for ‘Port Infrastructure Development Program’” and insert “to carry out the port infrastructure development program under section 50302(c) of title 46, United States Code”.

Beginning on page 2695, strike “Pro-” on line 16 and all that follows through page 2696, line 22.

**SA 2384.** Mr. DAINES (for himself and Ms. STABENOW) submitted an amendment intended to be proposed to amendment SA 2137 proposed by Mr. SCHUMER (for Ms. SINEMA (for herself, Mr. PORTMAN, Mr. MANCHIN, Mr. CASSIDY, Mrs. SHAHEEN, Ms. COLLINS, Mr. TESTER, Ms. MURKOWSKI, Mr. WARNER, and Mr. ROMNEY)) to the bill H.R. 3684, to authorize funds for Federal-aid highways, highway safety programs, and transit programs, and for other purposes; which was ordered to lie on the table; as follows:

On page 2438, between lines 12 and 13, insert the following:

**SEC. 80605. LIMITATION ON DEDUCTION FOR QUALIFIED CONSERVATION CONTRIBUTIONS MADE BY PASS-THROUGH ENTITIES.**

(a) IN GENERAL.—Section 170(h) of the Internal Revenue Code of 1986 is amended by

adding at the end the following new paragraph:

“(7) LIMITATION ON DEDUCTION FOR QUALIFIED CONSERVATION CONTRIBUTIONS MADE BY PASS-THROUGH ENTITIES.—

“(A) IN GENERAL.—A contribution by a partnership (whether directly or as a distributive share of a contribution of another partnership) shall not be treated as a qualified conservation contribution for purposes of this section if the amount of such contribution exceeds 2.5 times the sum of each partner’s relevant basis in such partnership.

“(B) RELEVANT BASIS.—For purposes of this paragraph—

“(i) IN GENERAL.—The term ‘relevant basis’ means, with respect to any partner, the portion of such partner’s modified basis in the partnership which is allocable (under rules similar to the rules of section 755) to the portion of the real property with respect to which the contribution described in subparagraph (A) is made.

“(ii) MODIFIED BASIS.—The term ‘modified basis’ means, with respect to any partner, such partner’s adjusted basis in the partnership as determined—

“(I) immediately before the contribution described in subparagraph (A),

“(II) without regard to section 752, and

“(III) by the partnership after taking into account the adjustments described in subclauses (I) and (II) and such other adjustments as the Secretary may provide.

“(C) EXCEPTION FOR CONTRIBUTIONS OUTSIDE 3-YEAR HOLDING PERIOD.—Subparagraph (A) shall not apply to any contribution which is made at least 3 years after the latest of—

“(i) the last date on which the partnership that made such contribution acquired any portion of the real property with respect to which such contribution is made,

“(ii) the last date on which any partner in the partnership that made such contribution acquired any interest in such partnership, and

“(iii) if the interest in the partnership that made such contribution is held through one or more partnerships—

“(I) the last date on which any such partnership acquired any interest in any other such partnership, and

“(II) the last date on which any partner in any such partnership acquired any interest in such partnership.

“(D) EXCEPTION FOR FAMILY PARTNERSHIPS.—

“(i) IN GENERAL.—Subparagraph (A) shall not apply with respect to any contribution made by any partnership if substantially all of the partnership interests in such partnership are held, directly or indirectly, by an individual and members of the family of such individual.

“(ii) MEMBERS OF THE FAMILY.—For purposes of this subparagraph, the term ‘members of the family’ means, with respect to any individual—

“(I) the spouse of such individual, and

“(II) any individual who bears a relationship to such individual which is described in subparagraphs (A) through (G) of section 152(d)(2).

“(E) APPLICATION TO OTHER PASS-THROUGH ENTITIES.—Except as may be otherwise provided by the Secretary, the rules of this paragraph shall apply to S corporations and other pass-through entities in the same manner as such rules apply to partnerships.

“(F) REGULATIONS.—The Secretary shall prescribe such regulations or other guidance as may be necessary or appropriate to carry out the purposes of this paragraph, including regulations or other guidance—

“(i) to require reporting, including reporting related to tiered partnerships and the modified basis of partners, and

“(ii) to prevent the avoidance of the purposes of this paragraph.”.

(b) APPLICATION OF ACCURACY-RELATED PENALTIES.—

(1) IN GENERAL.—Section 6662(b) of the Internal Revenue Code of 1986 is amended by inserting after paragraph (9) the following new paragraph:

“(10) Any disallowance of a deduction by reason of section 170(h)(7).”.

(2) TREATMENT AS GROSS VALUATION MISSTATEMENT.—Section 6662(h)(2) of such Code is amended by striking “and” at the end of subparagraph (B), by striking the period at the end of subparagraph (C) and inserting “, and”, and by adding at the end the following new subparagraph:

“(D) any disallowance of a deduction described in subsection (b)(10).”.

(3) NO REASONABLE CAUSE EXCEPTION.—Section 6664(c)(2) of such Code is amended by inserting “or to any disallowance of a deduction described in section 6662(b)(10)” before the period at the end.

(4) APPROVAL OF ASSESSMENT NOT REQUIRED.—Section 6751(b)(2)(A) of such Code is amended by striking “subsection (b)(9)” and inserting “paragraph (9) or (10) of subsection (b)”.

(c) APPLICATION OF STATUTE OF LIMITATIONS ON ASSESSMENT AND COLLECTION.—

(1) EXTENSION FOR CERTAIN ADJUSTMENTS MADE UNDER PRIOR LAW.—In the case of any disallowance of a deduction by reason of section 170(h)(7) of the Internal Revenue Code of 1986 (as added by this section) or any penalty imposed under section 6662 of such Code with respect to such disallowance, section 6229(d)(2) of such Code (as in effect before its repeal) shall be applied by substituting “2 years” for “1 year”.

(2) EXTENSION FOR LISTED TRANSACTIONS.—Any contribution described in section 170(h)(7)(A) of the Internal Revenue Code of 1986 (as added by this section) shall be treated for purpose of sections 6501(c)(10) and 6235(c)(6) of such Code as a transaction specifically identified by the Secretary on December 23, 2016, as a tax avoidance transaction for purposes of section 6011 of such Code.

(d) APPLICATION TO CERTAIN TRANSACTIONS DISALLOWED UNDER OTHER PROVISIONS OF LAW.—In the case of any disallowance of a deduction under section 170 of the Internal Revenue Code of 1986 with respect to a transaction described in Internal Revenue Service Notice 2017-10 with respect to a taxable year ending before the date of the enactment of this Act, such disallowance shall be treated for purposes of section 6662(b)(10) of such Code (as added by this section) and subsection (c)(1) as being by reason of section 170(h)(7) of such Code (as added by this section).

(e) EFFECTIVE DATE.—

(1) IN GENERAL.—Except as provided in paragraph (2), the amendments made by this section shall apply to contributions made after December 23, 2016, in taxable years ending after such date.

(2) CERTIFIED HISTORIC STRUCTURES.—In the case of contributions the conservation purpose (as defined in section 170(h)(4) of the Internal Revenue Code of 1986) of which is the preservation of a certified historic structure (as defined in section 170(h)(4)(C) of such Code), the amendments made by this section shall apply to contributions made in taxable years beginning after December 31, 2018.

(3) NO INFERENCE.—No inference is intended as to the appropriate treatment of contributions made in taxable years ending on or before the date specified in paragraph (1) or (2), whichever is applicable, or as to any activity not described in section 170(h)(7) of the Internal Revenue Code of 1986, as added by this section.

**SA 2385.** Mr. CRUZ submitted an amendment intended to be proposed to amendment SA 2137 proposed by Mr. SCHUMER (for Ms. SINEMA (for herself, Mr. PORTMAN, Mr. MANCHIN, Mr. CASSIDY, Mrs. SHAHEEN, Ms. COLLINS, Mr. TESTER, Ms. MURKOWSKI, Mr. WARNER, and Mr. ROMNEY)) to the bill H.R. 3684, to authorize funds for Federal-aid highways, highway safety programs, and transit programs, and for other purposes; which was ordered to lie on the table; as follows:

At the end of division I, add the following:

**SEC. 90009. DESIGNATION OF CERTAIN AIRPORTS AS PORTS OF ENTRY.**

(a) IN GENERAL.—The President shall—

(1) pursuant to the Act of August 1, 1914 (38 Stat. 623, chapter 223; 19 U.S.C. 2), designate each airport described in subsection (b) as a port of entry; and

(2) terminate the application of the user fee requirement under section 236 of the Trade and Tariff Act of 1984 (19 U.S.C. 58b) with respect to the airport.

(b) AIRPORTS DESCRIBED.—An airport described in this subsection is an airport that—

(1) is a primary airport (as defined in section 47102 of title 49, United States Code);

(2) is located not more than 30 miles from the northern or southern international land border of the United States;

(3) is associated, through a formal, legal instrument, including a valid contract or governmental ordinance, with a land border crossing or a seaport not more than 30 miles from the airport; and

(4) through such association, meets the numerical criteria considered by U.S. Customs and Border Protection for establishing a port of entry, as set forth in—

(A) Treasury Decision 82-37 (47 Fed. Reg. 10137; relating to revision of customs criteria for establishing ports of entry and stations), as revised by Treasury Decisions 86-14 (51 Fed. Reg. 4559) and 87-65 (52 Fed. Reg. 16328); or

(B) any successor guidance or regulation.

**SA 2386.** Mr. RISCH (for himself, Ms. CORTEZ MASTO, and Ms. ROSEN) submitted an amendment intended to be proposed to amendment SA 2137 proposed by Mr. SCHUMER (for Ms. SINEMA (for herself, Mr. PORTMAN, Mr. MANCHIN, Mr. CASSIDY, Mrs. SHAHEEN, Ms. COLLINS, Mr. TESTER, Ms. MURKOWSKI, Mr. WARNER, and Mr. ROMNEY)) to the bill H.R. 3684, to authorize funds for Federal-aid highways, highway safety programs, and transit programs, and for other purposes; which was ordered to lie on the table; as follows:

At the appropriate place in division I, insert the following:

**SEC. 90 . . . CYBERSECURITY COOPERATIVE MARKETPLACE PROGRAM.**

(a) DEFINITIONS.—In this section:

(1) ADMINISTRATOR.—The term “Administrator” means the Administrator of the Small Business Administration.

(2) COVERED INDUSTRY SECTORS.—The term “covered industry sectors” means the following industry sectors:

- (A) Accommodation and food services.
- (B) Agriculture.
- (C) Construction.
- (D) Healthcare and social assistance.
- (E) Retail and wholesale trade.
- (F) Transportation and warehousing.
- (G) Entertainment and recreation.
- (H) Finance and insurance.
- (I) Manufacturing.
- (J) Information and telecommunications.

(K) Any other industry sector that the Administrator determines to be relevant.

(3) COVERED VENDOR.—The term “covered vendor” means a vendor of cybersecurity products and services, including cybersecurity risk insurance.

(4) CYBERSECURITY.—The term “cybersecurity” means—

(A) the art of protecting networks, devices, and data from unauthorized access or criminal use; and

(B) the practice of ensuring the confidentiality, integrity, and availability of information.

(5) CYBERSECURITY THREAT.—The term “cybersecurity threat” means the possibility of a malicious attempt to infiltrate, damage, disrupt, or destroy computer networks or systems.

(6) SMALL BUSINESS CONCERN.—The term “small business concern” has the meaning given the term in section 3(a) of the Small Business Act (15 U.S.C. 632(a)).

(b) CYBERSECURITY COOPERATIVE MARKETPLACE PROGRAM.—

(1) ESTABLISHMENT.—Not later than 180 days after the date of enactment of this Act, the Administrator, in consultation with the Director of the National Institute of Standards and Technology, shall establish a program to assist small business concerns with purchasing cybersecurity products and services.

(2) DUTIES.—In carrying out the program established under paragraph (1), the Administrator shall—

(A) educate small business concerns about the types of cybersecurity products and services that are specific to each covered industry sector; and

(B) provide outreach to covered vendors and small business concerns to encourage use of the cooperative marketplace described in paragraph (3).

(3) COOPERATIVE MARKETPLACE FOR PURCHASING CYBERSECURITY PRODUCTS AND SERVICES.—The Administrator shall—

(A) establish and maintain a website that—

(i) is free to use for small business concerns and covered vendors; and

(ii) provides a cooperative marketplace that facilitates the creation of mutual agreements under which small business concerns cooperatively purchase cybersecurity products and services from covered vendors; and

(B) determine whether each covered vendor and each small business concern that participates in the marketplace described in subparagraph (A) is legitimate, as determined by the Administrator.

(4) SUNSET.—This subsection ceases to be effective on September 30, 2024.

(c) GAO STUDY ON AVAILABLE FEDERAL CYBERSECURITY INITIATIVES.—

(1) IN GENERAL.—The Comptroller General of the United States shall conduct a study that identifies any improvements that could be made to Federal initiatives that—

(A) train small business concerns how to avoid cybersecurity threats; and

(B) are in effect on the date on which the Comptroller General commences the study.

(2) REPORT.—Not later than 1 year after the date of enactment of this Act, the Comptroller General of the United States shall submit to the Committee on Small Business and Entrepreneurship of the Senate and the Committee on Small Business of the House of Representatives a report that contains the results of the study required under paragraph (1).

**SA 2387.** Mr. CRUZ submitted an amendment intended to be proposed to amendment SA 2137 proposed by Mr. SCHUMER (for Ms. SINEMA (for herself, Mr. PORTMAN, Mr. MANCHIN, Mr. CASSIDY, Mrs. SHAHEEN, Ms. COLLINS, Mr.